

CAUSE NO. DC-19-09828

D&T PARTNERS, LLC (successor in interest to ACET VENTURE PARTNERS, LLC),	§	IN THE DISTRICT COURT
	§	
Plaintiff,	§	
	§	
v.	§	
	§	
ACET GLOBAL, LLC;	§	DALLAS COUNTY, TEXAS
BAYMARK ACET HOLDCO, LLC;	§	
BAYMARK ACET DIRECT INVEST, LLC;	§	
BAYMARK MANAGEMENT, LLC;	§	
BAYMARK PARTNERS;	§	
DAVID HOOK; TONY LUDLOW; and	§	
WINDSPEED TRADING, LLC,	§	
	§	
Defendants.	§	116 <sup>th</sup> JUDICIAL DISTRICT

**DECLARATION OF TOMER DAMTI**

1. My name is Tomer Damti, and I am a resident of Collin County, Texas. I am over 18 years of age, am of sound mind, have personal knowledge of the factual statements herein, and am competent and authorized to make this declaration.

2. I started ACET Venture Partners, LLC (“ACET Venture Partners”) in 2012. Over the course of several years, I built ACET Venture Partners’ business operations through multiple unique relationships with vendors and customers. The products that ACET Venture Partners sold were because of these unique relationships I personally established.

3. I served as Chief Executive Officer of Defendant ACET Global, LLC (“ACET Global”) from July 2017 until I was fired on February 12, 2018 by Defendant Tony Ludlow.

4. Prior to the execution of the Collateral Assignment of Rights, David Hook represented to me that Super G Capital LLC did not have a relationship with any of the Baymark entities: Baymark ACET Holdco, LLC; Baymark ACET Direct Invest, LLC; Baymark Management, LLC; or Baymark Partners.

5. I relied on this representation in agreeing to subordinating Plaintiff's interests in ACET Global to Super G Capital LLC's interests in ACET Global pursuant to the Collateral Assignment of Rights.

6. Further, David Hook represented to me that I would maintain my position as CEO of ACET Global so long as the Secured Promissory Note was owed to Plaintiff. The original amount of the Note was \$3,230,000.00.

7. I relied on this representation in agreeing to the Secured Promissory Note.

8. After the Asset Purchase Agreement, Secured Promissory Note, Security Agreement, and Collateral Assignment of Rights were executed, the Baymark parties<sup>1</sup> brought in William C. Szeto to work at ACET Global.

9. On January 10, 2019, I was emailed a scanned copy of a memo executed by William C. Szeto on Windspeed Trading, LLC ("Windspeed") letterhead, dated January 10, 2019, (the "Memo") from ACET Global's Toshiba business scanner. Attached hereto as Exhibit B-1 is a true and correct copy of the Memo.

10. On December 6, 2018, I was emailed a scanned copy of an Authorize.Net Request for a New Account Owner executed by Jane Lin, dated December 5, 2018, (the "Request for New Owner") from ACET Global's Toshiba business scanner. Attached hereto as Exhibit B-2 is a true and correct copy of the Request for New Owner.

11. Super G Capital, LLC issued a Notice of Disposition and Sale of Collateral dated January 31, 2019 ("Notice of Disposition"), which I later received. Attached hereto as Exhibit B-3 is a true and correct copy of the Notice of Disposition.

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<sup>1</sup> For purposes of this Declaration, "Baymark parties" generally refers to David Hook and Tony Ludlow, as well as the following entities: Baymark ACET Holdco, LLC; Baymark ACET Direct Invest, LLC; Baymark Management, LLC; and Baymark Partners.

12. Additionally, on September 14-15, 2021, I emailed Matt Denegre, Director of Defendant Baymark Partners, regarding my 2019 tax forms related to Defendant Baymark ACET Holdco, LLC (the “Emails”). Matt Denegre admitted that “one of the partners” of Baymark ACET Holdco LLC was “a related party” to Super G Capital. Attached hereto as Exhibit B-4 is a true and correct copy of the Emails.

13. On February 25, 2021, I personally visited the website “archive.org” and obtained a copy of Windspeed’s “Home Page” website address (<http://www.windspeedtradingllc.com>), as of December 12, 2018. Attached hereto as Exhibit B-5 is a true and correct copy of Windspeed’s “Home Page” website address, as of December 12, 2018.

14. Plaintiff (and later ACET Global) operated its business through the following website address: <http://www.koolulu.com>. On February 25, 2021, I personally visited the website “archive.org” and obtained a copy of ACET Global’s “Jewelry” website address (<http://www.koolulu.com/jewelry/>), as of August 25, 2018. Attached hereto as Exhibit B-6 is a true and correct copy of ACET Global’s “Jewelry” website address, as of August 25, 2018.

15. On February 25, 2021, I personally visited the website “archive.org” and obtained a copy of Windspeed’s “Jewelry” website address (<http://www.windspeedtradingllc.com/jewelry/>), as of December 12, 2018. Attached hereto as Exhibit B-7 is a true and correct copy of Windspeed’s “Jewelry” website address, as of December 12, 2018.

16. Both ACET Global and Windspeed’s websites are strikingly similar. They (1) market the exact same 10 jewelry products, (2) with the exact same 10 pictures, (3) in the exact same order, (4) with the exact same product descriptions, and (5) with the exact same typographical error (both webpages describe the fourth jewelry product as follows: “Moments of Happiness Crystal Necklace with Anstrain Crystals”—an error intended to say “Austrian Crystals”).

17. On February 15, 2019, I was emailed a scanned copy of a 2018 Form 1099-K issued by Group, Inc. to Windspeed Trading LLC (the “2018 Form 1099-K”) from ACET Global’s Toshiba business scanner. Attached hereto as Exhibit B-8 is a true and correct copy of the 2018 Form 1099-K.

18. The 2018 Form 1099-K shows that Windspeed Trading LLC received amounts from payment card/third party network transactions as early as January 2018:

January:	\$23,941.87
February:	\$27,522.89
March:	\$6,680.06
April:	\$3,837.13
May:	\$2,399.39
June:	\$2,061.40
July:	2,130.26
August:	\$1,988.86
September:	\$657.47
October:	\$606.41
November:	\$834.54
December:	\$2,795.50

19. On November 6, 2020, Defendant David Hook served his Objections and Responses to Plaintiff’s First Set of Interrogatories. Attached hereto as Exhibit B-9 is a true and correct copy of David Hook’s Objections and Responses to Plaintiff’s First Set of Interrogatories.

20. Attached hereto as Exhibit B-10 is a true and correct copy of koolulu’s official logo. It is obvious that Windspeed copied ACET Global’s website because it failed to change the favicon

(the tab icon). The favicon of Windspeed's website clearly shows the signature "owl eyes" of koolulu's official logo.

My name is Tomer Damti, I am the director of Plaintiff D&T Partners, LLC (successor in interest to ACET Venture Partners, LLC), and my address is 2917 Chalfont Ln, Plano, TX 75023. I declare under penalty of perjury that the forgoing is true and correct.

Executed in Plano, Texas on February 25, 2021.

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Tomer Damti

## WINDSPEED TRADING, LLC

1761 INTERNATIONAL PARKWAY, SUITE 133

RICHARDSON, TEXAS 75081

January 10, 2019

Please close the following three accounts under ACET Global LLC, effective immediately.  
Thank you

#1111202956

#1111202972

#1111202964



William C Szeto, P.E.  
President & CEO,  
Windspeed Trading, LLC  
Richardson, Texas, 75081

# Authorize.Net Request for a New Account Owner

By completing and submitting this form, you are requesting that Authorize.Net update the Account Owner information for your payment gateway account.

Please print out, complete and sign this original form. Then gather the required documents from the **Required Information** table below. Fax the form and required documents to **650-286-6589**.

Authorize.Net will typically approve or deny a request within two (2) business days of the receipt of a completed and signed request and notify you of its decision.

**IMPORTANT:** Authorize.Net **will not** process a new Account Owner request without sufficient merchant authentication and authorization. Therefore, please submit the information required below as instructed and fill out all applicable sections.

Merchant Information		
<b>Payment Gateway ID:</b>	<b>Company Name:</b> Acet Global LLC	<b>Company Phone Number:</b> 520-333-8486
<b>Company Address:</b> 1501 10th Street, Suite 100		<b>City/State/ZIP Code:</b> Plano

Required Information	
Please submit the information required using one of the following combinations: 1) <b>one</b> field from both Group A and Group B; 2) <b>both</b> fields from Group B; 3) <b>one</b> field from either Group A or Group B and <b>one</b> item from Group C; or 4) any <b>two</b> items from Group C.	
<b>Group A: Primary Identification</b> <b>Last four digits ONLY of current Principal's Social Security Number:</b> XXX-XX- _____  <b>OR</b> <b>Last four digits ONLY of company Tax ID:</b> XX-XXX- _____	<b>Group B: Merchant Billing Information</b> <b>Last four digits ONLY of bank account number:</b> XXXXXX 2956  <b>OR</b> <b>Last four digits ONLY of credit card number:</b> XXXX-XXXX-XXXX- _____
<b>Group C: Alternative Forms of Identification</b> <ul style="list-style-type: none"> <li>• Copy of IRS Form SS-4</li> <li>• Voided check showing the merchant name and account number</li> <li>• Copy of utility bill showing the merchant name and/or merchant address</li> <li>• Copy of a credit card statement showing the merchant name and/or merchant address</li> <li>• Notarized letter that properly identifies the individual submitting the request</li> <li>• Letter from a bank identifying the individual and listing the bank account number</li> <li>• A copy of Articles of Incorporation or Articles of Organization (and if non-profit, IRS proof of non-profit status)</li> </ul>	

New Account Owner Information	
<b>Name:</b> Jane Lin	<b>Title:</b> Accounting manager
<b>Email Address:</b> jane@windspeedtrading.com	<b>Phone Number:</b> 520-333-8486

**Request to Close Your Authorize.Net Account (to be completed only if you are closing your account)**

If you are completing this form in order to close your Authorize.Net account, please check the box below.

*\* Please note, to authorize this closure request, you must also fill out the "Authorization to Submit the Request" section and check the box to accept the Authorize.Net Payment Gateway Merchant Service Agreement.*

By checking the box, you understand that you will no longer have access to the Merchant Interface or your account's transaction history, and that any fees that are due will be billed on the 1st of next month. Billing for any accrued fees cannot be stopped or reversed, so please be sure to allow for one final payment to be processed through your bank account or credit card associated with your Authorize.Net account.

To access your transaction history after closing your account, you will need to reactivate your Authorize.Net account by contacting Customer Support at (877) 447-3938.

☒ **I request to close my Authorize.Net Payment Gateway account on behalf of my company and certify that I have authority to do so.**

**Authorization to Submit the Request**

By signing below, you indicate that you are authorized by your company to submit this request and that the information included is correct.

<b>Print Name:</b> JANE LIN	<b>Signature:</b> <i>Jane Lin</i>	<b>Date:</b> 12/5/18
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<b>Title:</b> Accounting Manager	<b>Phone Number:</b> 520-333-8486	<b>Email Address:</b> jane@windspeedtrading.com
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**Address** (if different from the Company):  
1761 International Pkwy, Suite133, Richardson, TX,75081

Payment Gateway Merchant Service Agreement: By checking the box below, You acknowledge and agree that You are entering into a binding contract with Authorize.Net and agree to be bound by the terms and conditions of the Authorize.Net Payment Gateway Merchant Service Agreement found at [http://www.authorize.net/files/Authorize.Net\\_Service\\_Agreement.pdf](http://www.authorize.net/files/Authorize.Net_Service_Agreement.pdf). PLEASE READ THE AGREEMENT CAREFULLY. If You do not agree or are not willing to be bound by the terms and conditions of the agreement, DO NOT check the box and do not seek to obtain or use the Authorize.Net Services.

☒ **I accept the Authorize.Net Payment Gateway Merchant Service Agreement on behalf of my company and certify that I have authority to do so.**

**eCheck.Net® Service Agreement — for eCheck.Net Merchants ONLY**

eCheck.Net Service Agreement: By checking the box below, You acknowledge and agree to the terms and conditions of the eCheck.Net Service Agreement located at <http://www.authorize.net/files/echecknetstandardterms.pdf>. If the Social Security Number/Tax ID/EIN has changed from the previous application, it may be necessary to, and You hereby authorize Authorize.Net to, investigate and confirm the information submitted by You by any commercial means available, including utilizing credit bureaus, reporting agencies or its own agents.

☒ **I accept the eCheck.Net Merchant Service Agreement on behalf of my company and certify that I have authority to do so.**

**Authorize.Net Office Use Only** ☐ **eCheck.Net**





January 31, 2019

Via Certified Mail, Return Receipt Requested

ACET Global, LLC  
Attn: David J. Hook  
5700 Granite Parkway, Suite 435  
Plano, Texas 75024

Re: Notice of Disposition and Sale of Collateral: Business Loan and Security Agreement dated as of July 20, 2017 (as amended, restated, or otherwise modified from time to time, the "Loan Agreement"), by and among ACET Global, LLC, a Texas limited liability company ("Borrower" or "Debtor") and Super G Capital, LLC, a Delaware limited liability company ("Lender" or "Secured Party")

Dear Borrower:

Events of Default have occurred and are continuing with respect to the obligations owed by the Debtor to the Secured Party under the Loan Agreement. As such, pursuant to sections 9.609(a) and 9.609(b) of the Texas Business and Commerce Code (the "Code"), Borrower must immediately surrender to Lender possession of the collateral described in the attached Exhibit A (collectively, the "Collateral"). Pursuant to section 9.609(c) of the Code, the Lender will take possession of the Collateral at the premises located at 5700 Granite Parkway, Suite 435, Plano, Texas 75024, or wherever the Collateral may be located.

Pursuant to section 9.610 and 9.611 of the Code, the Collateral will be disposed of in a commercially reasonable manner by private sale on or after the 11th day after the date of this letter. The Secured Party reserves the right to sell the Collateral in a single lot or in multiple lots, by way of one or more contracts, and on such terms and conditions as are agreed upon between the Secured Party and any purchaser of the Collateral. The Secured Party reserves the right to add to, withdraw, or otherwise modify or amend in any respect whatsoever all or any portion of the Collateral listed in Exhibit A as being subject to the sale, for any reason whatsoever. The Secured Party is not purporting to sell any interest in any asset that is (i) not owned by Borrower or (ii) not subject to a security interest in favor of Secured Party.

You are entitled to an accounting of the unpaid indebtedness secured by the Collateral that we intend to sell. You may request an accounting by contacting Steven R. Bellah at (214) 383-8100.

THE COLLATERAL WILL BE SOLD ON AN "AS-IS, WHERE-IS" BASIS, WITHOUT RECOURSE, REPRESENTATION, OR WARRANTY (INCLUDING, WITHOUT LIMITATION, WITH RESPECT TO TITLE, POSSESSION AND/OR QUIET ENJOYMENT), WHETHER

Super G Capital, LLC

23 Corporate Plaza, Suite 100

Newport Beach, CA 92660

EXPRESS OR IMPLIED, OF ANY KIND, EXCEPT AS THE SECURED PARTY MAY OTHERWISE AGREE WITH THE BUYER.

Except to the extent that such right is waived, the Debtor, any secondary obligor, or any other secured party or lienholder has the right to redeem the Collateral at any time before the Secured Party has disposed of the Collateral or entered into a contract for its disposition by tendering payment of all indebtedness secured by the Collateral as well as any expenses reasonably incurred by the Secured Party in retaking, holding, and preparing the Collateral for disposition, in arranging for the sale, and, to the extent provided in the Loan Agreement and not prohibited by law, the Secured Party's reasonable attorneys' fees and legal expenses. If the proceeds of the sale are less than the amount owed to Secured Party, the Secured Party will seek to recover such amount from the Debtor and/or any secondary obligors in accordance with applicable law.

By selling and purchasing the Collateral pursuant to the private sale referenced herein, neither the Secured Party nor any purchaser of the Collateral shall assume any liability or obligation whatsoever regarding any debts, expenses, or liabilities of the Debtor or any other person or entity, and all such debts, expenses and liabilities shall not be assumed or deemed to be assumed by the Secured Party or any purchaser. Neither the Secured Party nor any purchaser shall be, or shall be deemed to be, a "successor" of or to any Debtor any other person or entity for any purpose.

The private sale referenced herein is not intended to be, nor shall it be deemed to be, a "strict foreclosure" or "acceptance of collateral in full or partial satisfaction of obligation" as set forth in Section 9.620 of the UCC. The Secured Party reserves all of its rights and remedies, of any and every type or nature whatsoever, against the Debtor and all other persons and entities for any and all deficiencies under any obligations remaining due to the Secured Party after the sale.

Sincerely,

SUPER G CAPITAL, LLC



By: Marc Cole, Its CFO

cc: Julie A. Smith  
Hallett & Perrin, P.C.  
1445 Ross Ave., Suite 2400  
Dallas, TX 75202

Baymark ACET Holdco, LLC  
Attn: David J. Hook  
5700 Granite Parkway, Suite 435  
Plano, Texas 75024

Raymond Leasing Corporation  
Corporate Headquarters  
P.O. Box 130  
Greene, NY 13778

Tomer Damti  
2917 Chalfont Lane  
Plano, TX 75023



**EXHIBIT A**

**"Collateral"** means:

- (a) the Inventory described in Exhibit 1 hereto;
- (b) the Equipment, furniture, fixtures, furnishings, machinery, computer hardware and software, materials, vehicles, tools, dies, molds and other items of tangible personal property described in Exhibit 2 hereto;
- (c) the intellectual property described in Exhibit 3 hereto;
- (d) the Debtor's rights and remedies (but not its obligations) under that certain Asset Purchase Agreement by and among ACET Global, LLC, ACET Venture Partners LLC, and Tomer Damti dated as of July 20, 2017;
- (e) all of Debtor's Accounts remaining unpaid as of 5:00 p.m. CDT on the 11th day after the date of this letter;
- (f) prepaid expenses, credits and advance payments, claims, refunds, rights of setoff and rights of recoupment;
- (g) all notes and accounts receivable of Debtor arising from the conduct of the Debtor's business after the 11th day after the date of this letter, including all trade receivables and other rights to payment from customers, and the full benefit of all security for such accounts or rights to payment;
- (h) all books, records, files, studies, manuals, reports and other materials (in any form or medium) related to the Seller's business, including all advertising materials, catalogues, price lists, mailing lists, distribution lists, client and customer lists, referral sources, supplier and vendor lists, purchase orders, sales and purchase invoices, correspondence, production data, sales and promotional materials and records, purchasing materials and records, research and development files, records, intellectual property disclosures, manufacturing and quality control records and procedures, service and warranty records, equipment logs, operating guides and manuals, drawings, product specifications, engineering specifications, blueprints, financial and accounting records, litigation files, personnel and employee benefits records related to employees of Debtor engaged in the business to the extent transferable under applicable law, and copies of all other personnel records to the extent the Debtor are legally permitted to provide copies of such records to the Secured Party; in each case, to the extent relating to the Debtor's business;
- (i) all consents, licenses, franchises, permits, exemptions, clearances or registrations issued, granted, given or otherwise made available by or under the authority of any governmental authority or pursuant to any law and all pending applications therefore or renewals thereof, in each case relating to the Debtor's business and to the extent transferable to the Secured Party; and
- (j) all rights and interests under all certificates for insurance, binders for insurance policies, and insurance under which the Debtor, the Debtor's business, or any

of the foregoing assets is or has been insured, to the extent such rights or interests arise from or relate to any of the foregoing assets.

**EXHIBIT 1**

**INVENTORY**

	10734 (Romantic Mystery Necklace)	1
	30219 (Tear of A Fairy Bracelet)	21
	A-0927Black (Wood Spinner Black)	137
	A-0927Blue (Wood Spinner Blue)	115
	A-0927White (Wood Spinner White)	197
	A-0927Yellow (Wood Spinner Yellow)	246
	A-1179 (Vehicle Windshield Protector with Double Waterproof Coat and Magnetic Clips)	0
	A-139Double L (Double O Swim Suit - L)	1
	A-139Eye S (Eye See Curves Swim Suit - S)	6
	A-139Polka S (Polka Dot Swim Suit - S)	4
	A-139Sassy L (Sassy Classy Swim Suit - L)	1
	A-139Sassy M (Sassy Classy Swim Suit-M)	9
	A-139Sassy S (Sassy Classy Swim Suit - S)	6
	A-1622BLK (Anti-radiation tempered glass screen protector- Black)	1
	A-1622WHT (Anti-radiation tempered glass screen protector- White)	9
	A-1988Blue (Bat Wing Spinner Blue)	6
	A-1988Green (Bat Wing Spinner Green)	199
	A-1988Yellow (Bat Wing Spinner Yellow)	64
	A-20162Orange-N (Waist Belt )	8
	A-3168 red (Bunny coin wristlet purse)	3
	A-3168 tan (Bunny coin wristlet purse)	1
	A-3188Bunny (Memo Holder)	21
	A-3220 BLACK (LED LIGHTED CELL PHONE CASE)	188
	A-3220 WHITE (LED LIGHTED CELL PHONE CASE)	139
	A-4991Black-6P (Self Mounting Case- BLACK 6P)	34
	A-4991White-6P (Self Mounting Case- WHITE 6P)	37
	A-5 (Water Bag- for drinking backpack)	15
	A-5000 GREEN (Water bag for drinking backpack)	1
	A-5157Black (LED Fidget Spinner Black)	1
	A-5157Yellow (LED Fidget Spinner Yellow)	2
	A-5252- BLU (Wrist Wallet)	1
	A-5252- RED (Wrist Wallet)	8
	A-6152 black (vintage bag)	6
	A-6211GRN (Bluetooth LED spinner)	3
	A-6211PNK (Bluetooth LED spinner)	29
	A-6211WHT (Bluetooth LED spinner)	16
	A-6464RED/BURGUN (CRUSHED VELVET HEADBAND- RED)	5
	A-7001Black (Wine Pump)	1



	A-7001White (Wine Pump)	134
	A-727 (Universal Magnetic Car Air Vent Smartphone Holder)	17
	A-835 (FishEye Lens)	599
	A-8911-GRN (Smart water cup- Green)	10
	A-8911-ORG (Smart water cup- Orange)	18
	A-9141 Blue Plaid (PLAID TARTAN SCARVES)	9
	A-9906 (Racer Car Mount A-9906)	41
	ACE-3000Pink (Smart Touch Screen Winter Stretch Gloves for Smart Phones & Tablets...	30
	ACE-3000White (Smart Touch Screen Winter Stretch Gloves for Smart Phones & Tablet...	11
	ACE-3000Yellow (Smart Touch Screen Winter Stretch Gloves for Smart Phones & Table...	61
	Aroma-L (AROMA SENSE AROMA THERAPY CUSTOM SHOWER HEAD-LARGE)	1
	AROMA-S (AROMA SENSE AROMA THERAPY CUSTOM SHOWER HEAD-SMALL)	6
	B-014S (Purse Organize Small - Lt. Blue)	8
	B-1074Black (New Hair Straightener Black)	19
	B-1074Pink (New Hair Straightener Pink)	4
	B-1747 (PROFESSIONAL 10 PCS SOFT OVAL TOOTHBRUSH MAKEUP BRUSH SET CREAM)	1
	B-1747G (Makeup Brush Gold)	43
	B-2 (IPhone 5 Arm Band)	183
	B-20 (Nail Tools- kit)	243
	B-2418 (24K gold facial mask)	24
	B-2929 (Body & Clothing Double Sided Tape)	2
	B-3511MULTI (DAY AND NIGHT 40 COLOR EYE SHADOW PALETTE)	64
	B-3511NETURAL (DAY AND NIGHT 40 COLOR EYE SHADOW PALETTE)	62
	B-3995 (Makeup Brushes Beauty bag)	1,017
	B-3999 (Makeup Brushes - New - 12 Pcs)	5
	B-4267 (Black Mask)	4
	B-4400Silver (Mirror Power Bank Silver)	1
	B-50 (Thick Nail File)	744
	B-510 (Black Peel Off Mask)	4
	B-515 (Hair Treatment for Over Chemical Damanged)	249
	B-516 (Hair Treatment for Over Heating Tools Damaged)	249
	B-517 (Hair Treatement for Over Sunblock Damaged)	248
	B-5BLK-M (Black silk Robe- size: M)	2
	B-5GLD-M (Golden silk Robe: size: M)	3
	B-5RED-M (Red silk Robe- size: M)	7
	B-6294 (PROFESSIONAL MAKEUP BRUSH CLEANER)	20
	B-651WHT (Premium Hair Straightener Brush - Assorted Colors-WHITE)	21
	B-8419Blue (Silicone Cleanser)	5
	B-8419Pink (Silicone Cleanser)	2
	Colorblock BBG (I Phone 6 Case - Colorblock. BBG)	32
	Colorblock BGO (I Phone 6 Case - Colorblock BGO)	50

	Colorblock OOG (I Phone 6 Case - Colorblock OOG)	56
	Colorblock RYP (I Phone 6 Case - Colorblock RYP)	35
	Colorblock WBR (I Phone 6 Case - Colorblock WBR)	54
	E-095PURPLE (2-Way Headphone Splitter-Purple)	2
	E-1058YLO (WATERPROOF HANGING SPEAKERS- YELLOW)	5
	E-1088 dice (3D light with remote)	11
	E-1088 lotus (3D light with remote)	0
	E-11149WHT (BLUETOOTH RETRACTABLE HEADSET)	23
	E-121 7 (TEMPERED GLASS SMARTPHONE SCREEN PROTECTOR -IPHONE 7)	19
	E-121 X (Iphone X screen protector)	2
	E-1216 (Tempered Glass Screen Protector)	371
	E-1216P (Tempered Screen Protector -6P)	368
	E-1217P (TEMPERED GLASS SMARTPHONE SCREEN PROTECTOR - IPHONE 7 PLUS)	40
	E-121N3 (Tempered Screen Protector - N3)	76
	E-1910 (Water Powered Alarm Clock with Indoor Temperature & Humidity)	1
	E-1982Charcoal (WearSafe Charcoal)	1
E	E-2221 (VR Box)	2,348
	E-2399BLU (Earbuds Headsets- blue)	12
	E-2981YELLOW (Mini Portable USB Rechargeable Battery Clip Fan- YELLOW)	17
	E-3333black (KOOLULU PORTABLE POWER BANK)	21
	E-3333White (KOOLULU PORTABLE POWER BANK)	2
	E-5517Black (Magnetic Ear Bud)	0
	E-5552 (3D VR Viewer)	0
	E-605Blue (Bluetooth Smart Watch w/ Silicone Strap-Blue)	0
	E-605Orange (Bluetooth Smart Watch w/ Silicone Strap-Orange)	0
	E-605Pink (Bluetooth Smart Watch w/ Silicone Strap-Pink)	0
	E-8008 (LAPEL MICROPHONE)	101
	E-8251BLU (3 PORT USB CHARGER- BLUE)	0
	E-8251GLD (3 PORT USB CHARGER- GOLD)	0
	E-8251GRN (3 PORT USB CHARGER- GREEN)	20
	E-8251SLV (3 PORT USB CHARGER- SILVER)	0
	E-8477 (PORTABLE JUMPSTARTER)	0
	Fruit bowl- Cantaloup (Fruit bowl- Cantaloup)	42
	Fruit bowl- Lemon (Fruit bowl- Lemon)	30
	Fruit bowl- ORG (Fruit bowl- ORANGE)	34
	Fruit bowl- Watermelon (Fruit bowl- Watermelon)	29
	G-1991Black (Fidget Spinner Black)	465
	G-1991Green (Fidget Spinner Green)	260
	G-1991Red (Fidget Spinner Red)	348
	G-1991White (Fidget Spinner White)	805
	G-20Blue (Happy Man Cell Phone-Blue)	0



	G-20Yellow (Happy Man Cell Phone Holder-Yellow)	0
	G-31Black (Monopod for smartphone or camera holder - Black)	8
	G-31Blue (Monopod for smartphone or camera holder - Blue)	1
	G-55 (High Voltage Universal Adaptor ....)	14
	G-63Black (IPocket Card Holder Case for Iphone 6-Black)	154
	G-63Gold (IPocket Card Holder Case for iPhone6-Gold)	288
	G-63Plus Blk (IPocket Card Holder Case for iPhone6-Black)	77
	G-63Plus Gold (IPocket Card Holder Case for iPhone6-Gold)	23
	G-63Plus Pink (IPocket Card Holder Case for Iphone6-Pink)	54
	G-63Plus Red (IPocket Card Holder Case for iPhone6-Red)	129
	G-63Plus White (IPocket Card Holder Case for iPhone6-White)	123
	G-63Red (IPocket Card Holder Case for iPhone6-Red)	268
	G-63White (Ipocket Card Holder Case for Iphone 6-White)	123
	Gel-001 (Bumblebee Kisses Soak-off UV&LED)	87
	Gel-011 (Perfect Pink Soak-off UV&LED)	1
	Gel-029 (Lavender Wave Soak-off UV&LED)	43
	Gel-033 (Orchard Eyes Soak-off UV&LED)	100
	Gel-034	1
	Gel-035 (Sailor Sails)	128
	Gel-036 (Tinted Teal Soak-off UV&LED)	15
	Gel-037 (Denim Blue Soak-off UV&LED)	89
	Gel-076 (Fern Leaf Soak-off UV&LED)	87
	Gel-078 (Pistachio Cream Soak-off UV&LED)	15
	Gel-085 (Fushia Power Soak-off UV&LED)	32
	Gel-112 (Strawberry Shortcake Soak-off UV&LED)	1
	Gel-117 (Sweet Girl Soak-off UV&LED)	15
	Gel-120	78
	Gel-155	47
	Gel-158 (Ocean Deep Soak-off UV&LED)	21
	Gel-183 (Golden Snow Soak-off UV&LED)	9
	Gel-207 (Ruby Red Pumps Soak-off UV&LED)	2
	Gelkit-2 (We Scream For Ice-cream Soak-off UV&LED kit: 112, 036 , 081 , 078)	8
	Gelkit-4 (Girls Night Out Soak-off UV&LED kit: ..132 , 035 , 034 , 020)	81
	H-156 Girl.. You look good (Wood Sign 5x5 - Girl.. You look good)	1
	H-156 happy hour (Wood Sign 5x5 - I'll be at happy hour)	39
	H-156 If you sprinkle (Wood Sign 5x10 If you sprinkle when you tinkle...)	13
	H-156 Put on lipstick (Wood Sign 5x5 - Put on lipstick)	12
	H-156 shoe addiction (Wood Sign 5x10 I only work to support my shoe addiction)	31
	H-156 Step aside coffee (Wood Sign 5x5 - Step aside coffee)	37
	H-156 When I said I do (Wood sign 5x10 When I said I do I didn't mean everything)	21
	H-156 wine workout (Wood Sign 5x10 - The wine workout Twist, up down and repeat.)	8

	H-29XS (Dynamic Gel Insoles for men & women 5-6.5)	5
	H-3007 OREO/Silver sky (SEQUIN PILLOW- OREO)	4
	H-3007FISH (SEQUIN PILLOW- FISH TAIL)	1
	H-3007FLAMMIN (SEQUIN PILLOW-FLAMMIN)	2
	H-3717BLK (Smart Scale Black)	1
	H-3717White (Smart Scale White)	0
	H-41Lg (Tens Large Pad Replacements)	256
H	H-4427 (Soy Candle Eucalyptus)	654
H	H-4428 (Soy Candle Orange)	747
	H-5117 (ByeBye Clog)	435
	H-7022 (Gardening gloves)	3
	H-7499PINK-6 (IPHONE 6/6 PLUS SPORT ARMBAND)	3
	H-7499PINK-6P (IPHONE 6/6 PLUS SPORT ARMBAND)	4
	H-7499WHT (Iphone 6 Plus White Armband)	38
	H-7499WHT6 (Iphone 6 White Armband)	3
	HB-2Erosonic (Erisonic Heads set-Blue)	82
	HB-2Erosonic Blk (Erisonic Heads set-Black)	161
	HB-3Erosonic (Erisonic Heads set-Green)	163
	HB10 (Lazy Glasses - Healthcare Prism Bed Specs)	2
	HH-34447BLK (CRISTAL BATHROOM ACCESSORY SET- white)	62
	Inf-Croc (My Bubbly Inflatable Stuffed Animals)	2
	Inf-Gorilla (My Bubbly Inflatable Stuffed Animals)	5
	K-10166 (3 pc Pantry Ware Set)	26
	K-10173 (Chrome Mug Tree K-10173)	71
	Memory Card	136
	O-3229Black (Waterproof Bag Black)	41
	O-3229Blue (Waterproof Bag Blue)	2
	O-3229Green (Waterproof Bag Green)	12
	O-3229Orange (Waterproof Bag Orange)	10
	P-1016 zigzag (Pet tent-zigzag)	11
	P-1021 polka dot (Pet tent- polka dot)	1
	P-1023 strip (Pet tent strip)	6
	P-3221Blue L (LED Dog Collar Large)	4
	P-3221Blue S (LED Dog Collar Small)	3
	P-3221Green L (LED Dog Collar Large)	10
	P-3221Green M (LED Dog Collar Medium)	1
	P-3221Green S (LED Dog Collar Small)	5
	P-3221Pink L (LED Dog Collar Large)	4
	P-3221Pink S (LED Dog Collar Small)	1
	RC-5-HYB-T2-BKMA (Hybrid Armor Case w/ Holster)	42
	RC-IPH5-HYB-T1-BK (RooCase Premium Case for iPhone« 5- HYB-T1-BLK)	34

		RC-IPH5-HYB-T1-BKRD (RooCase Premium Case for iPhone« 5-HYB-T1-Red)	3
		RC-IPH5-HYB-T2-BKDB (RooCase Premium Case for iPhone« 5- HYB-T2-Blue)	14
		RC-IPH5C-FUSE-Orange (Roo Case Premium Case for Iphone5 - Fuse-Orange)	45
		RC-IPH5C-FUSE-RD (RooCase Premium Case for iPhone« 5 - FUSE- RED)	33
		RC-IPH5C-PRO-BP-GBK (RooCase Premium Case for iPhone« 5- PRO-BP-BLK)	39
		RC-IPH5C-PRO-BP-MWH (RooCase Premium Case for iPhone« 5 -PRO-BP-White)	39
		RC-IPH5S-HYP-DL-BL (RooCase Premium Case for iPhone« 5- HYP-DL-BLK)	41
		RC-IPH5S-HYP-DL-WH (RooCase Premium Case for iPhone« 5-HYP-DL-White)	44
		S-1188Purple (Purple Fish Tail Blanket)	0
		S-1188RED (FISH TAIL BLANKET-RED)	26
		Smarti-cap-orange	88
		Smarti-cap-pink	128
		Smarti-cap-purple	126
		T-1331Black (Gaming Joystick)	27
		T-1331Blue (Gaming Joystick)	2
		T-1331Red (Gaming Joystick)	6
		UMB-LED (Super-Bright LED Light for Patio Umbrellas)	5
	Total Inventory		17,396
<b>TOTAL</b>			<b>17,396</b>

**EXHIBIT 2**  
**EQUIPMENT**

<b>Description</b>	<b>Condition</b>	<b>Age</b>
Fulfillment Desktop Computer	POOR	10
Fulfillment Monitor 1	FAIR	10
Fulfillment Laptop	FAIR	10
Fulfillment Monitor 2	FAIR	6
Fulfillment Desk Chair 1	POOR	10
Fulfillment Desk Chair 2	POOR	10
Fulfillment Laser Printer	POOR	10
Small Black Table	POOR	10
Folding Machine	FAIR	5
White Small Shelf	POOR	6
Scale (lg)	GOOD	3
Scale (sm)	FAIR	5
Warehouse Desk 1	POOR	10
Warehouse Desk 2	POOR	10
1 short file cabinet (warehouse)	POOR	10
Cubicle Shelf (warehouse)	FAIR	5
5 sets of shelves (warehouse)	FAIR	5
Sales Desk	FAIR	10
Sales Chair	POOR	10
Sales Desktop Computer	POOR	10
Sales Monitor	FAIR	5
Customer Service Desk	POOR	10
Customer Service Chair	POOR	10
Customer Service Desktop Computer	GOOD	2
Customer Service Monitor	FAIR	5
Accounting Desk	FAIR	10
Accounting Chair	POOR	10
Accounting Desktop Computer	GOOD	1
Accounting Monitor	FAIR	5
3 tall file cabinets (accounting office)	FAIR	10
shelf (accounting office)	FAIR	10
CEO/President Desk	FAIR	10
CEO/President Chair	POOR	10
small round table with 2 chairs	FAIR	10
Conference Table	FAIR	5
6 chairs	POOR	10
Receptionist Desk	POOR	10
2 chairs for foyer	FAIR	5
1 small round glass table for foyer	GOOD	5
2 tall thin glass cabinets for foyer	GOOD	5

Refrigerator	FAIR	10
Water cooler	FAIR	5
small microwave	FAIR	5
Vacuum Cleaner	GOOD	2



**EXHIBIT 3**

**INTELLECTUAL PROPERTY**

1. Seller's client and customer lists, supplier lists, pricing and cost information, sales data, marketing data, and inventory data.
2. Seller's right, title and interest in and to any names, trademarks, service marks, trademarks, trade dress, logos, or goodwill.
3. Seller's right, title and interest in and to trade names and URLs, including the URLs koolulu.com and luluway.com.
4. Seller's computer software and licenses, including but not limited to its QuickBooks, ShipStation, and Microsoft 365 software and licenses.

**From:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>  
**Date:** Tuesday, September 15, 2020 at 2:45 PM  
**To:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>  
**Subject:** RE: ACET 2019 K-1

There is recourse because the lender is a related party to one of the partners; however, it doesn't really matter as I mentioned below. Here it is again:

"Ultimately, going through the above process is not necessary. **At the end of the day, with a dissolution, all partners' tax basis must go to zero.** Per the spreadsheet we sent you (attached), your tax basis starting out in ACET Holdco was -0-. Over the last two years (2017 and 2018) you were allocated \$365,824 of tax losses that reduced your basis to -\$365,824. Over the life of an investment, one cannot take tax losses of -\$365,824 on a -0- investment. The \$365,824 of income this year will offset those prior year tax losses."

Best Regards,

Matt Denegre  
Baymark Partners  
O: 972-991-5457 | M: 214-625-3344  
[www.baymarkpartners.com](http://www.baymarkpartners.com)

---

**From:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>  
**Sent:** Tuesday, September 15, 2020 2:42 PM  
**To:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>  
**Subject:** Re: ACET 2019 K-1

Hi

What do you mean by recourse lender as all my K-1's are referring to non-recourse?

Thanks,  
Tom

---

**From:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>

**Date:** Tuesday, September 15, 2020 at 12:22 PM

**To:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>

**Subject:** RE: ACET 2019 K-1

Tomer,

In the final year like this with a foreclosure / bankruptcy, there are multiple things that would normally happen to calculate tax gains/losses:

1. Assets would be marked up to FMV, with a gain being recognized for the difference between book value and FMV.
2. In this instance, with debt amounts being worth more than the assets, there would be a gain for the difference between the two (Cancellation of Debt or 'COD'). To give an example, if the FMV of assets was \$1M and the debt was \$3M, the Company would give \$1M of assets to 'pay' \$1M of the debt and the other \$2M would be a COD gain.
3. Because we have a recourse lender, i.e. the lender is a related party to one of the partners, this COD income is ordinary in nature.

Ultimately, going through the above process is not necessary. **At the end of the day, with a dissolution, all partners' tax basis must go to zero.** Per the spreadsheet we sent you (attached), your tax basis starting out in ACET Holdco was -0-. Over the last two years (2017 and 2018) you were allocated \$365,824 of tax losses that reduced your basis to -\$365,824. Over the life of an investment, one cannot take tax losses of -\$365,824 on a -0- investment. The \$365,824 of income this year will offset those prior year tax losses.

You may have other tax losses available to you regarding the note with the Company, but that is outside our purview. **You need to speak with your CPA** on how that note was treated for tax purposes and what you are able to recognize this year. We don't have enough information to answer that.

Best Regards,

Matt Denegre  
Baymark Partners  
O: 972-991-5457 | M: 214-625-3344  
[www.baymarkpartners.com](http://www.baymarkpartners.com)

---

**From:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>

**Sent:** Monday, September 14, 2020 7:18 PM

**To:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>

**Subject:** Re: ACET 2019 K-1

Matt, according to the agreement I didn't have anything to do with the company liability or debt therefore you should not report any cancellation of debt under me.

Please send me the breakdown how did you come to this figure

You need to amend that otherwise I will have to get an attorney involved and I am hoping I won't need to do so.

Thanks,

Tom



On Sep 14, 2020, at 5:14 PM, Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)> wrote:

prior year losses

Best Regards,

Matt Denegre  
Baymark Partners  
O: 972-991-5457 | M: 214-625-3344  
[www.baymarkpartners.com](http://www.baymarkpartners.com)

---

**From:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>  
**Sent:** Monday, September 14, 2020 5:07 PM  
**To:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>  
**Subject:** Re: ACET 2019 K-1

Ok  
Please explain me how to offset this income of \$365K

Thanks,  
Tom

---

**From:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>  
**Date:** Monday, September 14, 2020 at 5:02 PM  
**To:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>  
**Subject:** RE: ACET 2019 K-1

That's all we have

Best Regards,

Matt Denegre  
Baymark Partners  
O: 972-991-5457 | M: 214-625-3344  
[www.baymarkpartners.com](http://www.baymarkpartners.com)

---

**From:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>  
**Sent:** Monday, September 14, 2020 5:01 PM  
**To:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>  
**Subject:** Re: ACET 2019 K-1

You sent me again my K1 not Tax return

Can we jump on a quick call just so I can understand what should I do next and avoid taxes on it?

Thanks,  
Tom

---

**From:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>  
**Date:** Monday, September 14, 2020 at 4:57 PM  
**To:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>  
**Subject:** RE: ACET 2019 K-1

Best Regards,

Matt Denegre  
Baymark Partners  
O: 972-991-5457 | M: 214-625-3344  
[www.baymarkpartners.com](http://www.baymarkpartners.com)

---

**From:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>  
**Sent:** Monday, September 14, 2020 4:56 PM  
**To:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>  
**Subject:** Re: ACET 2019 K-1

Please send me 2019 Tax return

Thanks,  
Tom

---

**From:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>  
**Date:** Monday, September 14, 2020 at 4:32 PM  
**To:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>  
**Subject:** RE: ACET 2019 K-1

The company had loans from Super G and ACET Venture Partners (Seller Note). You had a zero capital account at the start and received your pro-rata share of losses for 2017 and 2018 (see below). Your pro-rata gain from the cancelation of the company debt in 2019 is offset against your losses, which brings your capital account to zero. The gain is offset by the losses.

<image001.png>

In addition, you should have a large write-off (loss) from your Seller Note, which you could use to offset any other income. The principal of the note was \$3.2M.

Best Regards,

Matt Denegre  
Baymark Partners  
O: 972-991-5457 | M: 214-625-3344  
[www.baymarkpartners.com](http://www.baymarkpartners.com)

---

**From:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>  
**Sent:** Monday, September 14, 2020 4:06 PM  
**To:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>  
**Subject:** Re: ACET 2019 K-1

I want to understand what debt ?  
I didn't create any debt in the company and for sure don't understand why I need to pay taxes on \$365k

Thanks,

Tom

On Sep 14, 2020, at 3:59 PM, Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)> wrote:

If you have specific questions, send them.

Best Regards,

Matt Denegre  
Baymark Partners  
O: 972-991-5457 | M: 214-625-3344  
[www.baymarkpartners.com](http://www.baymarkpartners.com)

---

**From:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>  
**Sent:** Monday, September 14, 2020 3:56 PM  
**To:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>  
**Subject:** Re: ACET 2019 K-1

Can you please call me ?

Thanks,

Tom

On Sep 14, 2020, at 3:34 PM, Matt Denegre  
<[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)> wrote:

The company had debt. your capital account is zero

Best Regards,

Matt Denegre  
Baymark Partners  
O: 972-991-5457 | M: 214-625-3344  
[www.baymarkpartners.com](http://www.baymarkpartners.com)

---

**From:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>  
**Sent:** Monday, September 14, 2020 3:33 PM  
**To:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>  
**Subject:** Re: ACET 2019 K-1

I don't have any debt with you or capital account

Thanks,  
Tom

---

**From:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>  
**Date:** Monday, September 14, 2020 at 3:31 PM  
**To:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>  
**Subject:** RE: ACET 2019 K-1

cancellation of debt

Best Regards,

Matt Denegre  
Baymark Partners  
O: 972-991-5457 | M: 214-625-3344  
[www.baymarkpartners.com](http://www.baymarkpartners.com)

---

**From:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>  
**Sent:** Monday, September 14, 2020 3:30 PM  
**To:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>  
**Subject:** Re: ACET 2019 K-1

Why are you reporting an income to me ????

Thanks,  
Tom

---

**From:** Matt Denegre <[mdenegre@baymarkpartners.com](mailto:mdenegre@baymarkpartners.com)>

**Date:** Monday, September 14, 2020 at 3:23 PM

**To:** Tomer Damti <[tdmti32@gmail.com](mailto:tdmti32@gmail.com)>

**Subject:** ACET 2019 K-1

Tomer,

Here is your ACET K-1. This is the final K-1 you will receive from them, no more going forward.

Best Regards,

Matt Denegre

Baymark Partners

O: 972-991-5457 | M: 214-625-3344

[www.baymarkpartners.com](http://www.baymarkpartners.com)

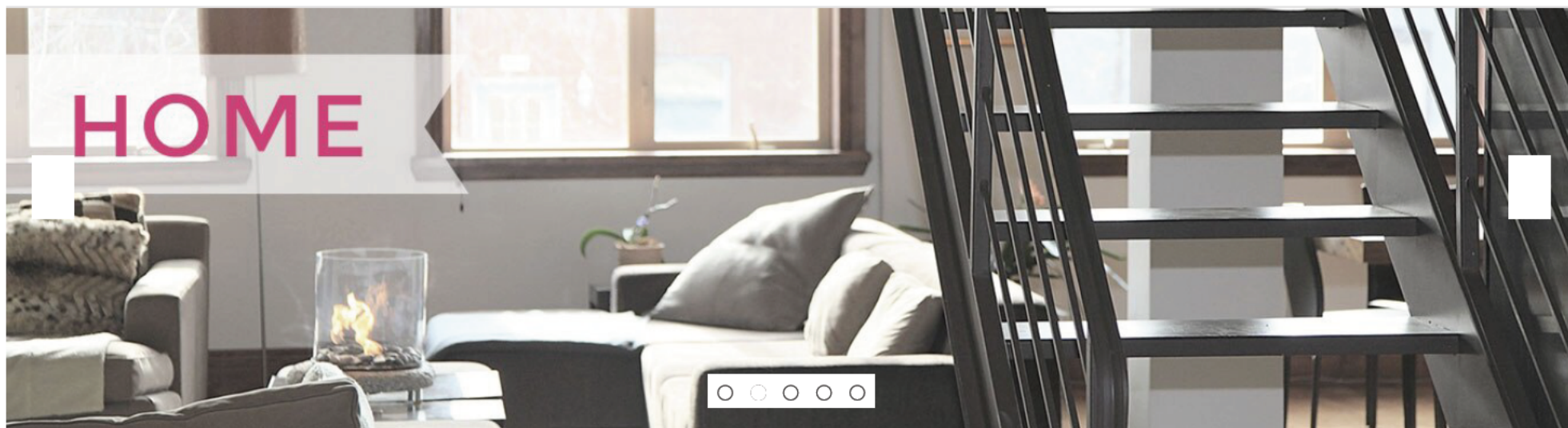
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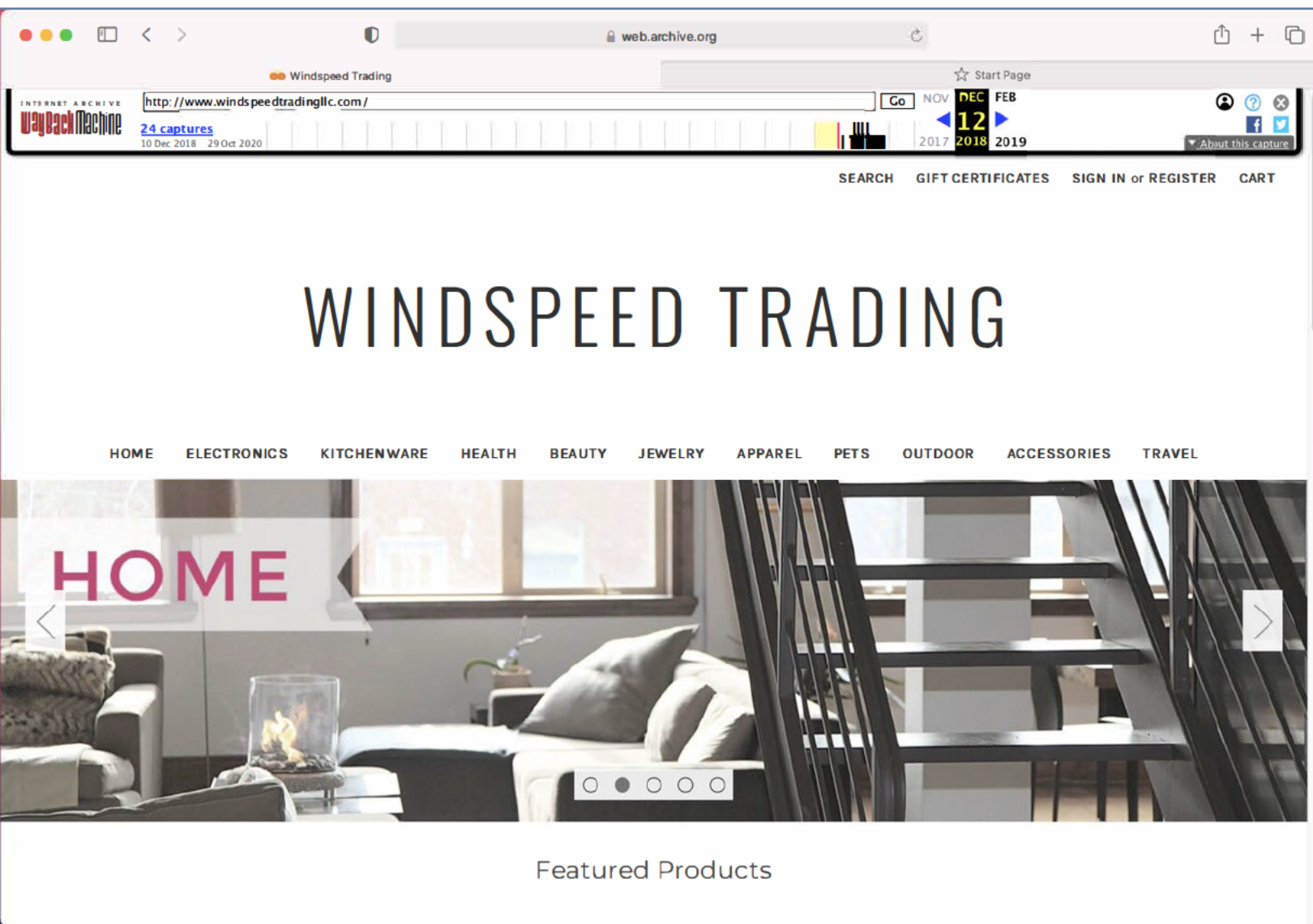
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Crystal Necklace With Anstrain  
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Silver Pendant



Romantic Tower House  
Necklace With Austria Crystal



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Moments Of Happiness Jade Pearl Necklace With Swarovski Elements



Pure Pearl Necklace With Silver Pendant



Romantic Tower House Necklace With Austria Crystal



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Tear Of Fairy Bracelet With  
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 Richardson, Texas 75081*

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Windspeed Trading LLC  
1761 International Pkwy  
Richardson, TX 75081

### Instructions for Payee

You have received this form because you have either: (a) accepted payment cards for payments, or (b) received payments through a third party network that exceeded \$20,000 in gross total reportable transactions and the aggregate number of those transactions exceeded 200 for the calendar year. Merchant acquirers and third party settlement organizations, as payment settlement entities (PSE), must report the proceeds of payment card and third party network transactions made to you on Form 1099-K under Internal Revenue Code section 6050W. The PSE may have contracted with an electronic payment facilitator (EPF) or other third party payer to make payments to you.

If you have questions about the amounts reported on this form, contact the FILER whose information is shown in the upper left corner on the front of this form. If you do not recognize the FILER shown in the upper left corner of the form, contact the PSE whose name and phone number are shown in the lower left corner of the form above your account number.

See the separate instructions for your income tax return for using the information reported on this form.

**Payee's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account number or other unique number the PSE assigned to distinguish your account.

**Box 1a.** Shows the aggregate gross amount of payment card/third party network transactions made to you through the PSE during the calendar year.

**Box 1b.** Shows the aggregate gross amount of all reportable payment transactions made to you through the PSE during the calendar year where the card was not present at the time of the transaction or the card number was keyed into the terminal. Typically, this relates to online sales, phone sales, or catalogue sales. If the box for third party network is checked, or if these are third party network transactions, card not present transactions will not be reported.

**Box 2.** Shows the merchant category code used for payment card/third party network transactions (if available) reported on this form.

**Box 3.** Shows the number of payment transactions (not including refund transactions) processed through the payment card/third party network.

**Box 4.** Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your TIN or you did not furnish the correct TIN to the payer. See Form W-9, Request for Taxpayer Identification Number and Certification, and Pub. 505. Include this amount on your income tax return as tax withheld.

**Boxes 5a-5l.** Shows the gross amount of payment card/third party network transactions made to you for each month of the calendar year.

**Boxes 6-8.** Shows state and local income tax withheld from the payments.

**Future developments.** For the latest information about developments related to Form 1099-K and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form1099K](http://www.irs.gov/Form1099K).

<input type="checkbox"/> CORRECTED (if checked)	
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. Groupon, Inc. 600 W Chicago Ste. 400 Chicago, IL 60654	
FILER'S TIN [REDACTED]	
PAYEE'S TIN [REDACTED]	
1a Gross amount of payment card/third party network transactions \$ 75,455.78	
1b Card Not Present transactions \$ 0.00	
2 Merchant category code	
3 Number of payment transactions 3,573	
4 Federal income tax withheld \$	
5a January \$ 23,941.87	
5b February \$ 27,522.89	
5c March \$ 6,680.06	
5d April \$ 3,837.13	
5e May \$ 2,399.39	
5f June \$ 2,061.40	
5g July \$ 2,130.26	
5h August \$ 1,988.86	
5i September \$ 657.47	
5j October \$ 606.41	
5k November \$ 834.54	
5l December \$ 2,795.50	
6 State TX	
7 State identification no.	
8 State income tax withheld \$	
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input checked="" type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>	
Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input checked="" type="checkbox"/>	
PAYEE'S name, street address (including apt. no.), city or town, state or province, country, and ZIP or foreign postal code Windspeed Trading LLC 1761 International Pkwy Richardson, TX 75081	
PSE'S name and telephone number	
Account number (see instructions) Stores ID 309 Tracking #: 117783T1	

### Payment Card and Third Party Network Transactions

### Copy B For Payee

This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported.

Form 1099-K

(Keep for your records)

[www.irs.gov/Form1099K](http://www.irs.gov/Form1099K)

Department of the Treasury - Internal Revenue Service



CAUSE NO. DC-19-09828

D&T PARTNERS, LLC (successor in interest to ACET VENTURE PARTNERS, LLC),	§	IN THE DISTRICT COURT
	§	
	§	
Plaintiffs,	§	
	§	
v.	§	116 <sup>TH</sup> JUDICIAL DISTRICT
	§	
ACET GLOBAL, LLC;	§	
BAYMARK ACET HOLDCO, LLC;	§	
BAYMARK ACET DIRECT INVEST, LLC;	§	
BAYMARK MANAGEMENT, LLC;	§	
BAYMARK PARTNERS;	§	
DAVID HOOK; TONY LUDLOW; and	§	
WINDSPEED TRADING, LLC	§	
	§	
Defendants.	§	DALLAS COUNTY, TEXAS

**DEFENDANT DAVID HOOK’S OBJECTIONS AND RESPONSES  
TO PLAINTIFF’S FIRST SET OF INTERROGATORIES**

TO: Plaintiff, by and through its attorneys, Jason B. Freeman, Ryan C. Dean, Matthew L. Roberts, F. Edward Corts, Jr., FREEMAN LAW PLLC, 2595 Dallas Parkway, Suite 420, Frisco, Texas 75034.

Defendant, David Hook, (“Hook”) serves its Answers and Objections to Plaintiffs’ First Set of Interrogatories pursuant to Rules 193 and 197 of the Texas Rules of Civil Procedure, reserving the right to amend and/or supplement the same as additional information is obtained.

**I. OBJECTIONS TO DEFINITIONS AND INSTRUCTIONS**

1. Hook objects to Instruction “A” because of its inclusion of the phrase “or access” and because of its inclusion of the phrase “within the knowledge, possession, control, or access of any of your agent’s, officers, employees, attorneys, or investigators (including investigators of an attorney), or any person acting as your representative or on your behalf, including, but not limited to, any otherwise independent attorney, accountant, or consultant.” These phrases cause Instruction “A” to exceed the requirements of the Texas Rules of Civil Procedure. Hook will

respond to the Interrogatories by setting forth Hook's own knowledge regarding the subject matter of the Interrogatories.

2. Hook objects to Instruction "D" as exceeding the requirements of the Texas Rules of Civil Procedure. Hook is under no obligation to provide such a narrative response.

3. Hook further objects to the Instructions in Plaintiff's Interrogatories to the extent they otherwise go beyond the scope of discovery permitted under the Texas Rules of Civil Procedure or would require performance by Hook that is beyond what is required by the Rules.

4. Hook objects to the definition of "You," and "Your" as overly broad and requesting information from attorneys that is protected from discovery by the attorney client and/or work-product privileges. Hook further objects to the definition of "You" and "Your" as requiring Hook to respond to the Interrogatories on behalf of other named Defendants.

5. Hook incorporates each of the above-stated Objections into the Responses to specific Interrogatories set forth below as if stated in full therein.



## **II. OBJECTIONS AND RESPONSES TO INTERROGATORIES**

**INTERROGATORY NO. 1:** Explain, in detail, the legal relationship between Super G Capital and any defendant, including any interest that any defendant has or has had during the past five years in Super G Capital, LLC or that Super G Capital, LLC has with respect to any defendant.

**OBJECTIONS AND RESPONSE:** Hook objects to Interrogatory No. 1 as being vague and ambiguous through its use of the terms “legal relationship” and “any interest.” Hook further objects to Interrogatory No. 1 as it requires Hook to respond with respect to the “legal relationship[s]” and “interest[s]” of Defendants other than Hook.

Consistent with and without waiving the above-stated Objections, Hook will provide information regarding any ownership interest Hook has in Super G Capital, LLC.

Hook has no ownership interest in Super G Capital, LLC.

**INTERROGATORY NO. 2:** List the name and contact information of each employee, shareholder, member, or partner of ACET Global, LLC, Baymark ACET Holdco, LLC, Baymark ACET Direct Invest, LLC, Baymark Management, LLC or Baymark Partners that has any ownership interest in Super G Capital, LLC or related entity.

- a. For each employee, shareholder, member, or partner listed, provide that person’s percentage of ownership in Super G Capital, LLC, or related entity.

**OBJECTIONS AND RESPONSE:** Hook objects to Interrogatory No. 2 as being vague and ambiguous by virtue of its use of the phrase “or related entity.” Hook further objects to Interrogatory No. 2 as it requires Hook to respond with respect to the “ownership interest” of Defendants other than Hook.

Consistent with and without waiving the above-stated Objections, Hook responds as follows:

Hook nor any of his employees or partners have any ownership interest in Super G Capital, LLC.

**INTERROGATORY NO. 3:** List the ownership interest that ACET Global, LLC, Baymark ACET Holdco, LLC, Baymark ACET Direct Invest, LLC, Baymark Management, LLC, or Baymark Partners or any defendant has or had in Super G Capital, LLC.

**OBJECTIONS AND RESPONSE:** Hook objects to Interrogatory No. 3 as it requires Hook to respond with respect to the “ownership interests” of Defendants other than Hook. Hook further objects to Interrogatory No. 3 as being duplicative of Interrogatory No. 1.

Consistent with and without waiving the above-stated Objections, Hook responds as follows:

*See* Response to Interrogatory No. 1.

**INTERROGATORY NO. 4:** Explain, in detail, the basis and grounds for the cancellation of indebtedness reflected on the K-1 issued by Baymark ACET Holdco, LLC with respect to its 2017, 2018, and 2019 amended 1065X.

- a. Provide the amounts of cancellation of debt income that was attributed to each partner of Baymark ACET Holdco, LLC.

**OBJECTIONS:** Hook objects to Interrogatory No. 4 as it requires Hook to respond regarding Defendant Baymark ACET Holding, LLC’s K-1s. Such Interrogatory is properly directed to

Defendant Baymark ACET Holdco, LLC. Hook further objects to Interrogatory No. 4 as being irrelevant to any of the claims asserted by Plaintiff in its Second Amended Petition.

**INTERROGATORY NO. 5:** List and describe (including the period of existence) any ownership interest that Super G Capital, LLC had or has had in ACET Global, LLC, Baymark ACET Holdco, LLC, Baymark ACET Direct Invest, LLC, Baymark Management, LLC or Baymark Partners.

**OBJECTIONS AND RESPONSE:** Hook objects to Interrogatory No. 5 as it requires Hook to respond with respect to the “ownership interest that Super G Capital, LLC has or has had” in Defendants other than Hook. Hook further objects to Interrogatory No. 5 as being duplicative of Interrogatory No. 1.

Consistent with and without waiving the above-stated Objections, Hook responds as follows:

*See Response to Interrogatory No.1.*

DATED: November 6, 2020

/s/ Edward P. Perrin, Jr.

Edward P. Perrin, Jr.

State Bar No. 15796700

Jennifer R. Poe

State Bar No. 00794470

HALLETT & PERRIN, PC

1445 Ross Ave., Suite 2400

Dallas, TX 75202

Telephone: (214) 953-0053

Facsimile: (214) 922-4142

[eperrin@hallettperrin.com](mailto:eperrin@hallettperrin.com)

[jpoe@hallettperrin.com](mailto:jpoe@hallettperrin.com)

**ATTORNEYS FOR DEFENDANTS**

**ACET GLOBAL, LLC, BAYMARK**

**ACET HOLDCO, LLC, BAYMARK**

**ACET DIRECT INVEST, LLC,**

**BAYMARK MANAGEMENT, LLC,**

**BAYMARK PARTNERS, DAVID HOOK**

**AND TONY LUDLOW**

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that the foregoing instrument was served as indicated below on the 6<sup>th</sup> day of November, 2020:

Jason B. Freeman

Ryan C. Dean

FREEMAN LAW, PLLC

2595 Dallas Parkway, Suite 420

Frisco, Texas 75034

[Jason@freemanlaw-llc.com](mailto:Jason@freemanlaw-llc.com)

☐ U.S. Mail

☐ Hand Delivery

☐ Overnight Delivery

☐ Certified Mail

☐ Fax

☒ Electronic Delivery via E-Filing

/s/ Edward P. Perrin, Jr.

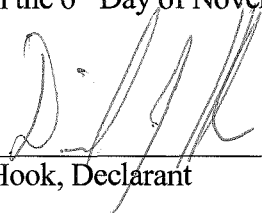
Edward P. Perrin, Jr.

**UNSWORN DECLARATION**

This declaration is being executed pursuant to Section 132.001 of the Texas Civil Practice & Remedies Code, and any other applicable law authorizing the use of an unsworn declaration.

My name is David Hook. My date of birth is 8-8-60 and my address is S200 KELLER SPRINGS #636 DALLAS TX. <sup>75229</sup>. I have read the foregoing response to Plaintiff's First Set of Interrogatories, and I declare under penalty of perjury that the responses are within my personal knowledge and are true and correct.

Executed in EL PASO County, <sup>COLORADO</sup> SPRINGS CO. on the 6<sup>th</sup> Day of November, 2020.

  
\_\_\_\_\_  
David Hook, Declarant

**Automated Certificate of eService**

This automated certificate of service was created by the eFiling system. The filer served this document via email generated by the eFiling system on the date and to the persons listed below. The rules governing certificates of service have not changed. Filers must still provide a certificate of service that complies with all applicable rules.

Veronica Jamaica on behalf of Edward Perrin  
 Bar No. 15796700  
 vjamaica@hallettperrin.com  
 Envelope ID: 47888174  
 Status as of 11/6/2020 4:35 PM CST

**Case Contacts**

Name	BarNumber	Email	TimestampSubmitted	Status
Jason Freeman	24069736	jason@freemanlaw-llc.com	11/6/2020 4:33:46 PM	NOT SENT

Associated Case Party: D&T PARTNERS, LLC

Name	BarNumber	Email	TimestampSubmitted	Status
Jason Freeman		jason@freemanlaw-llc.com	11/6/2020 4:33:46 PM	NOT SENT

Associated Case Party: ACET GLOBAL, LLC

Name	BarNumber	Email	TimestampSubmitted	Status
Veronica Jamaica		vjamaica@hallettperrin.com	11/6/2020 4:33:46 PM	NOT SENT
Edward P. Perrin		eperrin@hallettperrin.com	11/6/2020 4:33:46 PM	NOT SENT
Jennifer R. Poe		jpoe@hallettperrin.com	11/6/2020 4:33:46 PM	NOT SENT

Associated Case Party: WINDSPEED TRADING, LLC

Name	BarNumber	Email	TimestampSubmitted	Status
Timothy Woods		twoods@higierallen.com	11/6/2020 4:33:46 PM	NOT SENT



